made no provision for the eviction of these occupants. He therefore suggested that Government might either evict the occupants of these lands before they were registered or substitute in their place good lands for registry to the depressed classes. Another difficulty which the member pointed out in regard to the registry of lands was about their survey and demarcation. As regards this, he suggested that special arrangements might be made by Government for the survey of the lands before they were registered.

The member next dealt with the registry of swampy tracts in reserved forests and said that portions of these tracts should be set apart for registry in favour of the depressed classes. The only concession that they desired in regard to the registry of these lands was that they might be permitted to pay the Taravila in instalments. The following swampy areas were particularly mentioned by the member, which he requested might be registered in the name of the Cheramars :—

1. Survey numbers 372/61, 62, 63, 64 in the Karikkattur Reserve, Changanachery taluk.
2. The Manapuzha Vayal, Vengathan Vayal, Ezhukum pathal etc., in the above reserve.
3. Portions of the Alapra reserve.
4. Portions of the swampy areas in the Neduvankad taluk.
5. Portions of the swampy areas in the reserve forests in the Muvattupuzha and Todupuzha, taluks.

The member then requested that the following lands might be registered in the name of the co-operative societies of the depresssed classes :—

1. The lands lying on the Trivandrum-Ponmudi road, 25th mile to the 27th mile, and the lands in survey numbers 408 to 415 in the Ottasekharamangalam Pakuthi, Neyyattinkara taluk.
2. (*a*) Three thousand acres of land in survey number 923/1, in the Ranni pakuthi, Pattanamtitta taluk ;

(*b*) Five hundred acres of land in Survey number 519, in the Pathanapuram pakuthi, Pattanapuram taluk.
3. (*a*) The fuel reserve in Kanjirapally South pakuthi.

(*b*) The Kalaketti Reserve in the Meenachil taluk.

The member then stated that owing to the partition of property among Nayars, Ezhavas etc., many of the depressed classes were rendered homeless and as a relief he suggested that the poramboke lands in or near important towns might be converted into colonies for the depressed classes. Where such lands were not available, Government might acquire lands, the cost of acquisition being recovered from the colonies.

In conclusion the member made the following suggestions for the uplift of the depressed classes :

(i) Appointment of a whole time Protector of the Depressed Classes ;
(ii) Appointment of an assistant to the Protector ;
(iii) Institution of a committee consisting of representatives of the depressed classes to assist the Protector and his assistant.

DEWAN'S REPLY : Mr. Abraham Isac, I shall give instructions that, in future, before land is allotted to members of the landless classes, the revenue officer himself goes and sees lands and not merely allots them from the Settlement Register. He must satisfy himself that the lands are suitable for cultivation.

In regard to the Protector of Depressed Classes which you advocate this year as you did last year, I would refer you to paragraph (5) of the address I delivered yesterday. I shall have the question, of a committee to help in the matter of selecting lands, taken up and separately considered.

II. Registry of lands in the name of the Pulaya co-operative societies in Central Travancore.

MR. DAIVATAN KUNJAN (*Member, Nominated*) dealt with the difficulties experienced by the Pulayas in getting lands. As a remedy he suggested that the Registrar of Co-operative Societies who was the Protector of the Depressed

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Classes might be invested with the power of registering lands in the name of the co-operative societies of the depressed classes. The Protector might be assisted by a committee consisting of the secretaries of the co-operative societies and other members. The following lands were pointed out by the member for registry in the name of the co-operative societies :—

(*a*) 3000 acres of land in S. No. 923/1 in the Ranni pakuthi, Pattanamthitta taluk.

(*b*) 150 acres of land in S. No. 49/1 in the above pakuthi, above taluk.

(*c*) The areas called Anakuzhimannu, Adukuzhimannu, and Valiyakavu which had by Government notification dated the 8th Dhanu 1101 been earmarked for registry in the name of the depressed classes.

(*d*) 550 acres of land near the Vembanad backwaters in the Ambalapuzha taluk and 800 acres of Kari land in the same taluk, which had been set apart for registry in favour of the depressed classes.

DEWAN'S REPLY : Mr. Daivatan Kunjan, in regard to the 3,000 acres of lands that you ask for to be made over to the Pulayas, I must point out to you that Survey No. 923/1 is included in the Kumaranperur reserve forests ; and it is not possible to disafforest that area.

As regards the subject of assignment of lands to the landless classes, generally speaking, you have heard what I have said in reply to the last representation. If you will hand in the long list of lands that you have prepared, I will have it examined by the Land Revenue Department.

12. Grievances of the business men arising from the Incom-tax Regulation.

MR. C. JOHN ABRAHAM (*Member, Trading Classes, Kottayam*) spoke on the hardships caused to the merchants by the income-tax officers. Most of the trading firms in Travancore were partnership concerns in which the majority of the partners did not do any active work. It was therefore only proper that the active partners should be paid an extra remuneration in addition to the profits of the business, and it was equally proper that such remuneration should be treated as expenditure for running the business, which was not assessable to income-tax under the Regulation. The income-tax officers however refused to take this expenditure into account. It was also a feature of the work of these officers that in their eagerness to swell the assessable income of business firms, they arbitrarily cut down the expenditure on account of salaries to establishments. Such unfair and arbitrary assessments of income-tax were a source of great grievance to the merchant classes.

Another complaint against the income-tax officers was that they refused to take on trust the accounts produced by the merchants even though they were duly supported by vouchers. The officers seldom accepted the accounts furnished by the merchants, and often made assessments at their discretion. In such cases the parties had a right of appeal, but that would involve much avoidable expenditure. The member therefore suggested that, whenever the assessing officer observed any discrepancy in any account, he might give notice to the party and make the assessment only after bringing the discrepancy home to him.

A third grievance of the merchants arose from the way in which the capital outlay on business was assessed to income-tax. Generally the capital for a business would represent the amount which the party had subscribed for in a chitty and which he had bid for in auction. This amount was on all fours with a loan from the foreman of the chitty. The interest on this amount had therefore to be deducted when assessing the amount to income-tax. This was not being done by the income-tax officers.

Fourthly, the income-tax officers who had by no means any expert knowledge in the matter of the auditing of accounts, often set at naught the certificates granted by accredited auditors. This was undesirable and had to be put a stop to.

DEWAN'S REPLY : Mr. Abraham, I shall ask the Commissioner of Income Tax to look into all the difficulties and inconveniences that you have brought to notice in the matter of income tax assessment, and ask him also to report whether it is possible under the existing rules and regulations to make it easier for

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